

EXHIBIT 27

LAURA SANKO

August 25, 2018

To Whom it May Concern:

My name is Laura Sanko and I am a television host and reporter for FOX Sports and the UFC. I am 35 years old and have a husband and a 4 year old son. I am writing this letter to convey my opinion of Michael Cohen's personal character. Like much of the nation, I have been following his legal situation for many months and I am aware of the charges against him. However, unlike most people observing these events, I have the unique perspective of knowing Michael on a personal level.

I first met Michael in 2008 when I moved to New York, NY. I was only 25 years old and I had never lived outside of my hometown of Kansas City. At the time, I was a partner in a start-up company and was the only person on our team who relocated to NY. In short, I was a young woman trying to navigate a very intimidating city on her own. I was introduced to Michael Cohen through a mutual friend while we were both attending an industry function. We had a long, friendly conversation and from that moment on, Michael became one of the most reliable and generous resources I had in New York. He jokingly nicknamed me "Kansas" and for years, it would bring a smile to my face when he would see me and say, "Hey, Kansas! What's up, kid?".

Throughout my time living in New York, and even after I moved home to Kansas City, Michael has been nothing but generous, kind, loyal and respectful to me. I have never been in a position to be able to return any of his kindnesses. He has helped me in countless ways professionally, taken time out of his crazy schedule to advise me, and at every turn, gone out of his way to show kindness to me simply because he wanted to do whatever he could for a friend. He has never asked for anything in return.

In early 2016, I called Michael to say, "hi" and catch up. He asked me what I was doing professionally and I told him I was trying to pursue a career in sports television, particularly with FOX Sports and the UFC, but that I wasn't sure to go about it. In true Michael fashion, he immediately began giving me advice on how I might be able to get my foot in the door with those organizations. Despite the fact that I could do absolutely nothing to return the favor, Michael made several introductions on my behalf and played a key role in launching the television career that is now a huge part of my life. I will forever be grateful to him.

Beyond my own personal interactions with him, I have had several opportunities to observe how Michael treats those around him. From the receptionist at his office to some of the most influential business leaders in the nation, Michael is beloved by many and deservedly so. He is a dedicated father and husband whose face lights up when he describes his son playing baseball and when he's telling you how stunningly beautiful his wife and daughter are.

I respectfully ask that you consider Michael's family and friends when deliberating over his case. He is a loving father, an exemplary husband, and an incredibly generous friend who has been caught in a maelstrom which is, in my opinion, being fueled by forces operating outside the ideals of justice. If you would like any further information from me, I can be reached at [REDACTED]

Respectfully,

A handwritten signature in black ink, appearing to read "Laura Sanko", written in a cursive, flowing style.

Laura Sanko